

Acct. #	Budget Department	Proposed 2005 Budget	% of Total 2005 Budget	Estimated Dollars Per Year Based On Assessed Value				
				200k Home	250k Home	300k Home	350k Home	400k Home
4130	General Government Executive	\$ 316,198.96	3.84%	\$ 28.04	\$ 35.05	\$ 42.06	\$ 49.07	\$ 56.08
4140	Election, Registration, and Vital Statistics	\$ 105,113.58	1.28%	\$ 9.32	\$ 11.65	\$ 13.98	\$ 16.31	\$ 18.64
4150	Financial Administration	\$ 107,524.79	1.31%	\$ 9.53	\$ 11.92	\$ 14.30	\$ 16.69	\$ 19.07
4151	Tax Collection	\$ 78,232.26	0.95%	\$ 6.94	\$ 8.67	\$ 10.41	\$ 12.14	\$ 13.87
4152	Assessing and Revaluation of Property	\$ 145,551.46	1.77%	\$ 12.91	\$ 16.13	\$ 19.36	\$ 22.59	\$ 25.81
4153	Legal Expenses	\$ 64,000.00	0.78%	\$ 5.67	\$ 7.09	\$ 8.51	\$ 9.93	\$ 11.35
4155	Personnel Administration / Insurance	\$ 69,105.00	0.84%	\$ 6.13	\$ 7.66	\$ 9.19	\$ 10.72	\$ 12.26
4191	Planning Board	\$ 15,137.25	0.18%	\$ 1.34	\$ 1.68	\$ 2.01	\$ 2.35	\$ 2.68
4192	Zoning Department	\$ 174,530.80	2.12%	\$ 15.48	\$ 19.34	\$ 23.21	\$ 27.08	\$ 30.95
4193	Zoning Board of Adjustment & Historic District Com	\$ 5,598.08	0.07%	\$ 0.50	\$ 0.62	\$ 0.74	\$ 0.87	\$ 0.99
4194	General Government Buildings	\$ 222,011.01	2.70%	\$ 19.69	\$ 24.61	\$ 29.53	\$ 34.45	\$ 39.37
4195	Cemeteries	\$ 7,198.99	0.09%	\$ 0.64	\$ 0.80	\$ 0.96	\$ 1.12	\$ 1.28
4196	Property / Liability Insurance	\$ 58,000.00	0.70%	\$ 5.14	\$ 6.43	\$ 7.71	\$ 9.00	\$ 10.29
4210	Police Department	\$ 1,424,474.16	17.30%	\$ 126.31	\$ 157.89	\$ 189.46	\$ 221.04	\$ 252.62
4215	Emergency Medical Services	\$ 333,133.75	4.05%	\$ 29.54	\$ 36.92	\$ 44.31	\$ 51.69	\$ 59.08
4220	Fire Department	\$ 311,703.33	3.79%	\$ 27.64	\$ 34.55	\$ 41.46	\$ 48.37	\$ 55.28
4290	Emergency Management	\$ 7,653.00	0.09%	\$ 0.68	\$ 0.85	\$ 1.02	\$ 1.19	\$ 1.36
4299	MACC Base Communication Center	\$ 220,011.00	2.67%	\$ 19.51	\$ 24.39	\$ 29.26	\$ 34.14	\$ 39.02
4311	Public Works Administration	\$ 279,078.68	3.39%	\$ 24.75	\$ 30.93	\$ 37.12	\$ 43.31	\$ 49.49
4312	Department of Public Works	\$ 1,316,281.70	15.99%	\$ 116.72	\$ 145.90	\$ 175.07	\$ 204.25	\$ 233.43
4316	Street Lighting	\$ 23,400.00	0.28%	\$ 2.07	\$ 2.59	\$ 3.11	\$ 3.63	\$ 4.15
4323	Souhegan Regional Landfill District	\$ 431,652.00	5.24%	\$ 38.28	\$ 47.84	\$ 57.41	\$ 66.98	\$ 76.55
4324	Landfill Department	\$ 195,903.31	2.38%	\$ 17.37	\$ 21.71	\$ 26.06	\$ 30.40	\$ 34.74
4411	Health Administration	\$ 1,713.79	0.02%	\$ 0.15	\$ 0.19	\$ 0.23	\$ 0.27	\$ 0.30
4414	Animal Control (Dog Officer)	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
4415	Health Agencies and Hospitals	\$ 38,575.00	0.47%	\$ 3.42	\$ 4.28	\$ 5.13	\$ 5.99	\$ 6.84
4442	Welfare (Direct Assistance)	\$ 15,650.00	0.19%	\$ 1.39	\$ 1.73	\$ 2.08	\$ 2.43	\$ 2.78
4520	Recreation Department	\$ 264,931.00	3.22%	\$ 23.49	\$ 29.36	\$ 35.24	\$ 41.11	\$ 46.98
4522	Parks and Grounds	\$ 14,362.00	0.17%	\$ 1.27	\$ 1.59	\$ 1.91	\$ 2.23	\$ 2.55
4525	Peabody Mill Environmental Center	\$ 16,876.69	0.20%	\$ 1.50	\$ 1.87	\$ 2.24	\$ 2.62	\$ 2.99
4550	Library	\$ 633,491.61	7.69%	\$ 56.17	\$ 70.22	\$ 84.26	\$ 98.30	\$ 112.34
4583	Patriotic Purposes	\$ 9,000.00	0.11%	\$ 0.80	\$ 1.00	\$ 1.20	\$ 1.40	\$ 1.60
4611	Conservation Commission	\$ 5,000.00	0.06%	\$ 0.44	\$ 0.55	\$ 0.67	\$ 0.78	\$ 0.89
4711	Principal - Long Term Bonds and Notes	\$ 165,000.00	2.00%	\$ 14.63	\$ 18.29	\$ 21.95	\$ 25.60	\$ 29.26
4721	Intererst - Long Term Bonds and Notes	\$ 42,786.38	0.52%	\$ 3.79	\$ 4.74	\$ 5.69	\$ 6.64	\$ 7.59
4902	Capital Outlay	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
4915	Transfers to Capital Reserve	\$ 121,000.00	1.47%	\$ 10.73	\$ 13.41	\$ 16.09	\$ 18.78	\$ 21.46
4939	Payments to other Governments/Agencies	\$ 10,000.00	0.12%	\$ 0.89	\$ 1.11	\$ 1.33	\$ 1.55	\$ 1.77
Subtotal (Operating Budget)		\$ 7,249,880	88.06%	\$ 642.85	\$ 803.57	\$ 964.28	\$ 1,125.00	\$ 1,285.71

Taxable Warrant Articles with Tax Impact

Acct. #	Budget Department	Proposed 2005 Budget	% of Total 2005 Budget	Estimated Dollars Per Year Based On Assessed Value				
				200k Home	250k Home	300k Home	350k Home	400k Home
Article 2	Conservation Open Space Bond (1st of 20 Payments)	\$ 552,940.97	6.72%	\$ 49.03	\$ 61.29	\$ 73.54	\$ 85.80	\$ 98.06
Article 3	Boston Post Road Bond (1st of 10 Payments)	\$ 35,781.22	0.43%	\$ 3.17	\$ 3.97	\$ 4.76	\$ 5.55	\$ 6.35
Article 4	Fire Truck Tanker Bond (1st of 10 Payments)	\$ 36,303.82	0.44%	\$ 3.22	\$ 4.02	\$ 4.83	\$ 5.63	\$ 6.44
Article 6	DPW Collective Bargaining Agreement	\$ 50,953.00	0.62%	\$ 4.52	\$ 5.65	\$ 6.78	\$ 7.91	\$ 9.04
Article 7	Police Collective Bargaining Agreement	\$ 60,363.00	0.73%	\$ 5.35	\$ 6.69	\$ 8.03	\$ 9.37	\$ 10.70
Article 8	Revaluation Capital Reserve Fund	\$ 25,000.00	0.30%	\$ 2.22	\$ 2.77	\$ 3.33	\$ 3.88	\$ 4.43
Article 10	Town Hall Entrance, Electrical, Heat/AC	\$ 175,000.00	2.13%	\$ 15.52	\$ 19.40	\$ 23.28	\$ 27.16	\$ 31.03
Article 11	Peabody Mill Capital Campaign	\$ 20,000.00	0.24%	\$ 1.77	\$ 2.22	\$ 2.66	\$ 3.10	\$ 3.55
Article 13	Veteran's Tax Credit Increase	\$ 26,450.00	0.32%	\$ 2.35	\$ 2.93	\$ 3.52	\$ 4.10	\$ 4.69
Subtotal		\$ 982,792.01	11.94%	\$ 87.15	\$ 108.93	\$ 130.72	\$ 152.50	\$ 174.29

Total Proposed Operating Expenses Plus Taxable Warrant Articles \$ **8,232,671.59** 100.00%

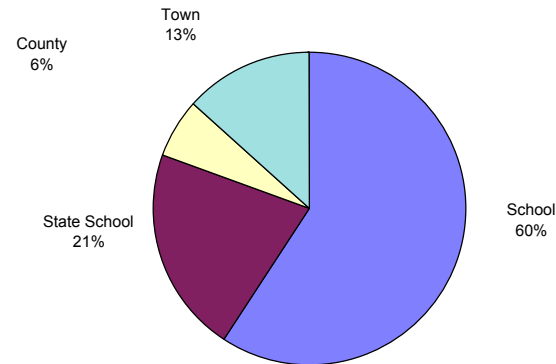
Estimated Town Tax Rate for FY 2005**\$3.65**

(using net increase of 77 cents minus the 7 cents
the BOS has voted to use \$83,000 to offset taxes
in the fall of 2004)

Total Cost	\$ 730.00	\$ 912.50	\$ 1,095.00	\$ 1,277.50	\$ 1,460.00
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Summary

This analysis is based on the FY 2004 Tax Rate of \$21.99 per Thousand. The actual costs are taken from the proposed FY 2005 budget. Currently 81% of Amherst's Taxes go toward Education, 13% to the Town, and 6% to the County.

Current Year FY 2004 Taxes by Destination

		Current Actual Dollars Per Year Based On Assessed Value									
Assessed Valuation		200,000 Home	250,000 Home	300,000 Home	350,000 Home	400,000 Home					
Current Cost of School, County and Town Budgets	\$21.99Tax Rate	Total Taxes	\$ 4,124.00	\$ 5,155.00	\$ 6,186.00	\$ 7,217.00	\$ 8,248.00				
	\$13.04	School	\$ 2,608.00	\$ 3,260.00	\$ 3,912.00	\$ 4,564.00	\$ 5,216.00				
	\$4.66	State School	\$ 932.00	\$ 1,165.00	\$ 1,398.00	\$ 1,631.00	\$ 1,864.00				
	\$1.34	County	\$ 268.00	\$ 335.00	\$ 402.00	\$ 469.00	\$ 536.00				
	\$2.95	Town	\$ 590.00	\$ 737.50	\$ 885.00	\$ 1,032.50	\$ 1,180.00				
Total Projected Cost for the Town Proposed FY 2004 Budget and Warrant Articles Based on Estimated \$3.65 Tax Rate		\$	730.00	\$	912.50	\$	1,095.00	\$	1,277.50	\$	1,460.00
Total Yearly Projected Town Increase		\$	140.00	\$	175.00	\$	210.00	\$	245.00	\$	280.00

Note: This analysis does not account for any growth in the tax base. So the tax impact would be less. For example for every 1 percent of growth, the tax rate would decrease by 22 Cents or absorb approximately \$273,000 in proposed tax increases.